

submits that customer credit information is available to AT&T from a variety of sources and that BellSouth and AT&T are founding members of an organization, the National Consumer Telecommunications Data Exchange, which intends to incorporate and build a database of consumer accounts that have gone final owing money to members. Credit information on all BellSouth customers is not necessary for AT&T's successful entry into the local exchange market and is not required by TA96.

### CONCLUSIONS

The Commission concludes that this issue is not subject to arbitration.

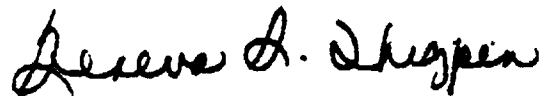
IT IS, THEREFORE, ORDERED as follows:

1. That the Composite Agreement submitted by BellSouth and AT&T is hereby approved, subject to the modifications required by this Order.
2. That BellSouth and AT&T shall revise the Composite Agreement in conformity with the provisions of this Order and shall file the revised Composite Agreement for review and approval by the Commission not later than 15 days from the date of this Order.
3. That the Commission will entertain no further comments, objections, or unresolved issues with respect to matters previously addressed in this arbitration proceeding.

ISSUED BY ORDER OF THE COMMISSION.

This the 11<sup>th</sup> day of April, 1997.

NORTH CAROLINA UTILITIES COMMISSION



Geneva S. Thigpen, Chief Clerk

ma041187 01

Before the  
FEDERAL COMMUNICATIONS COMMISSION  
Washington, D.C. 20554

In the Matter of

Application by BellSouth Corporation,	)	
BellSouth Telecommunications, Inc.,	)	CC Docket No. _____
and BellSouth Long Distance, Inc., for	)	
Provision of In-Region, InterLATA	)	
Services in Louisiana	)	

AFFIDAVIT OF JOHN W. PUTNAM

John W. Putnam, being duly sworn, deposes and says:

**I. PROFESSIONAL EXPERIENCE AND EDUCATION**

1. My name is John W. Putnam. I am a Partner in the firm of Ernst & Young LLP.

Ernst & Young LLP is part of a worldwide professional services organization that provides audit, tax, and management consulting services. My position within the firm resides in our National Industry Services organization where I have responsibilities associated with our practice for telecommunications companies across the country. I perform audit and advisory services and lead practice strategy and distance learning initiatives.

2. In 1975, I received a Bachelor of Arts in Economics from University of Washington. Upon graduation I entered the graduate school of business at Portland State University. I received a Masters in Business Administration in 1977. In September, 1977, I began work at the firm of Coopers & Lybrand, a worldwide professional services firm. I became a partner in the firm in 1989. My work on telecommunications companies began

in 1977 and has continued throughout my career. In 1986, when the FCC released its Report and Order [In the Matter of Separation of Costs of Regulated Telephone Service from Costs of Nonregulated Activities, Report and Order, CC Docket No. 86-111, released February 6, 1987. "the Joint Cost Order"], I became the national practice leader for the Cost Allocation Manual annual audits that were required by the Joint Cost Order. I led the development of the auditor's opinion and work plan associated with Cost Allocation Manual audits, and advised the Public Utility Committee of the American Institute of Certified Public Accountants on telecommunication industry issues. I have also advised clients on the design of their Cost Allocation Manuals. In addition, I have recommended modifications to their cost allocation bases, examined cost separation systems for compliance with Federal Communications Commission ("FCC") rules, and examined the internal control structure over jurisdictional separations financial reporting. I have performed several audits of RBOC compliance with FCC requirements in the Joint Cost Order and applicable related orders. All of these audits included tests of affiliate transactions. I also wrote the comments that were filed by Coopers & Lybrand in conjunction with the FCC's Proposed Rulemaking related to Affiliate Transaction Rules. [In the Matter of Amendment of Parts 32 and 64 of the Commission's Rules to Account for Transactions between Carriers and Their Nonregulated Affiliates, CC Docket No. 93-251, Notice of Proposed Rulemaking, released October 20, 1993.] In 1995, I left Coopers & Lybrand and joined US WEST Communications Inc. as Vice President - Controller. In that capacity I was responsible for financial reporting (including Securities and Exchange Commission, FCC and state regulatory), regulatory accounting, and financial planning and analysis. My financial reporting organization included the Accounting Standards

group which was directly responsible for Part 64 training, exception time reporting administration, affiliate contract costing and compliance, and FCC Cost Allocation Manual administration. I was also personally responsible for officer approval of Automated Reporting Management Information System ("ARMIS") filings to the FCC. I assumed my current position of National Industry Services Partner at Ernst & Young LLP in December, 1996. I am a Certified Public Accountant with active licenses in the states of Washington and Colorado.

## **II. PURPOSE OF AFFIDAVIT**

3. This affidavit describes the Report of Independent Auditors on the Statement of BellSouth Operating Support Systems Performance as of December 16, 1997 and the nature of the work performed by Ernst & Young that resulted in the report. The report is attached to this affidavit as Exhibit 1. The affidavit will cover the Nature and Purpose of the Engagement, the Professional Standards for the Report, and the Work Performed and the Conclusions Reached.

## **III. NATURE AND PURPOSE OF ENGAGEMENT**

4. Ernst & Young LLP was engaged by BellSouth Telecommunications Inc. to "audit" the performance of its CLEC operating support systems (I will explain later in this affidavit that "audit" is not technically the correct terminology for this examination engagement). The objective of the engagement was the development of a report that has the same standing as an audit opinion on a company's financial statements. That is, the work on the engagement and the resultant report should conform to standards of the

American Institute of Certified Public Accountants ("AICPA") and those who perform the work should be subject to the independence and ethics requirements of the AICPA. It was expected that the report which resulted from the engagement would be used or available for use in a variety of meetings, briefings or formal regulatory proceedings where the performance of BellSouth's CLEC operating support systems was relevant. The financial statement audit is well known and plays an important role in worldwide commerce by providing assurance that audited financial statements conform to generally accepted accounting standards. The AICPA has issued a body of authoritative pronouncements that guide the performance of financial statement audits and the form and content of audit opinions.

5. In 1986, the AICPA issued Attestation Standards that guide the performance of "attest" engagements which have a nature and scope that go beyond the financial statement audit. These standards provide the basis for the Report of Independent Auditors on the Statement of BellSouth Operating Support System Performance. It should also be noted that the Attestation Standards were required by the FCC in its Joint Cost Order as the basis for reporting on carriers compliance with its cost allocation requirements.

#### **IV. PROFESSIONAL STANDARDS FOR THE REPORT**

6. The Attestation Standards, attached to this affidavit as Exhibit 2, define an attest engagement as:

one in which a practitioner is engaged to issue or does issue a written communication that expresses a conclusion about the reliability of a written assertion that is the responsibility of another party.

Under this definition, the financial statement audit is only one form of attest engagement. In the financial statement audit the written assertion is that the financial statements were prepared in accordance with generally accepted accounting principles. The independent auditor performs an examination of the assertion (the financial statements) and upon completion of the examination issues an opinion with respect to the assertion. Note that the financial statement audit is the only attest engagement that may be properly called an audit. The Attestation Standards provide a framework that includes the financial statement audit and a vast array of other types of assertions. In the case of the Statement of BellSouth Operating Support System Performance, the assertion is presented in the form of both a summary and detailed attributes of the functionality and performance of its CLEC operating support systems. Given that assertion, Ernst & Young LLP designed and performed examination procedures on the assertion and issued the opinion. An examination, like an audit, is the highest form of assurance an independent auditor can provide. The BellSouth assertions have their origin in filings regarding its CLEC operating support systems made with various regulatory bodies.

7. The Attestation Standards provide standards regarding the technical training and proficiency as well as the knowledge of the subject matter and independence, all of which must be met for the practitioner to perform an attest service.

## **V. WORK PERFORMED AND CONCLUSIONS REACHED**

8. Our examination opinion on the Statement of BellSouth Operating Support Systems Performance states that "Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included such procedures as we considered necessary in the circumstances." Generally these standards provide that observation, inquiry and examination of evidence are types of tests available to the practitioner. In this case, we observed system performance, examined evidence of transaction process operations, entered transactions into the system, observed performance of certain manual procedures among other procedures. Attestation Standards specifies the form of the opinion to be issued following successful performance of tests of the assertions and our opinion follows those standards. In this case the opinion reads, "In our opinion, the Statement of BellSouth Operating Support Systems Performance, referred to above, fairly presents, in all material respects the performance of BellSouth's operating support systems."

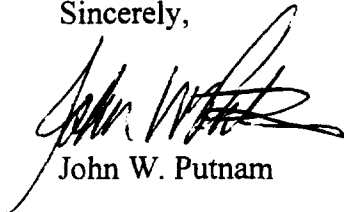
January 12, 1998

Ms. Kathy Wilson-Chu  
BellSouth Telecommunications  
675 West Peachtree Street NE  
Atlanta, GA 30375

Dear Kathy:

Please find attached a copy of our report, Statement of BellSouth Operating Support System Performance, which was issued as of December 16, 1997. Additional copies of the report have already been delivered to Bill Stacy and Evelyn Parks (Tennessee State docket manager).

Sincerely,



John W. Putnam



Statement of BellSouth  
Operating Support System  
Performance

*As of December 16, 1997  
with Report of Independent Auditors*

Statement of  
BellSouth Operating Support Systems Performance  
As of December 16, 1997

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## Report of Independent Auditors

BellSouth Telecommunications Inc.

We have examined the accompanying Statement of BellSouth Operating Support Systems Performance as of December 16, 1997. This statement of BellSouth Operating Support Systems Performance is the responsibility of management. Our responsibility is to express an opinion on this Statement of BellSouth Operating Support Systems Performance based on our examination. Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included such procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the Statement of BellSouth Operating Support Systems Performance referred to above, as of December 16, 1997, fairly presents, in all material respects the performance of BellSouth's operating support systems.

*Ernst & Young LLP*

December 16, 1997

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BellSouth Telecommunications, Inc.

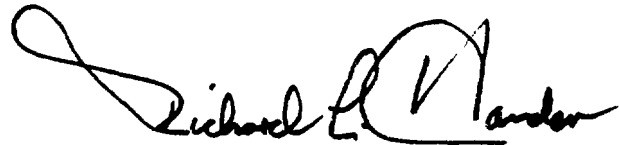
### **Statement of BellSouth Operating Support Systems Performance**

In conjunction with its offering of resale services and unbundled network elements, BellSouth Telecommunications (BST) has implemented a series of processes, known as Operating Support Systems (OSS) to enable Competing Local Exchange Carriers (CLECs) to resell BST network services and unbundled network elements.

BST's CLEC OSS provide the functionality and have the infrastructure support required by the Federal Communications Commission (FCC). The FCC's OSS requirements are described in First Report and Order, Implementation of the Local Competition Provisions in the Telecommunications Act of 1996, 11 F.C.C.R. 15499 (1996), vacated in part, Iowa Utils. Bd. v. FCC, 120 F.3d 753 (CA 8 July 18, 1997), modified on reh., Slip Opinion (October 14, 1997).

The performance of BST's Operating Support Systems is described in Appendix A Detailed Assertions.

As of December 16, 1997, BST's OSS performed as described in Appendix A and performed in conformity with the Telecommunications Act of 1996 and FCC's OSS rules described in Appendix A Detailed Assertions.



Richard L. Harder  
Vice President and Chief  
Information Officer

## Appendix A Detailed Assertions

### I. Pre-ordering

#### *FCC Requirement:*

*Pre-ordering and ordering include the exchange of information between telecommunications carriers about current or proposed customer products and services or unbundled network elements or some combination thereof. FCC Interconnection Rules at Section 51.5.*

- CLECs can confirm that their customers have provided a valid street address through the Local Exchange Negotiation System (LENS) pre-ordering interface.
- CLECs can select and reserve a telephone number (or directory number) via the LENS pre-ordering interface.
- CLECs can verify that switch port features which have been requested by their customer - or which the CLECs wish to offer to their customers - are available in a switch. CLECs can verify feature availability in either of two ways through LENS: CLECs can enter a ten-digit telephone, or CLECs can enter a street address, and LENS will present the feature list for that number or address respectively.
- CLECs can obtain, via this LENS pre-ordering interface, information available for use in negotiating customer due date commitments for non-designed (that is, telephone number based) service installations requiring a premise visit.
- CLECs can obtain, via the LENS pre-ordering interface, Customer Service Record (CSR) information. Larger account information is provided to the CLECs by BellSouth's Local Carrier Service Center (LCSC).
- BST provides CLECs with training, system user guides and other information for the function of pre-ordering.

### II. Ordering

#### *FCC Requirement:*

*Ordering includes the exchange of information between telecommunications carriers about current or proposed customer products and services or unbundled network elements or some combination thereof. FCC Interconnection Rules at Section 51.5.*

- CLECs can use Electronic Data Interchange (EDI) for all simple and certain complex resale orders and certain unbundled network elements (UNEs).
- CLECs can transmit service requests in OBF-standard format to BellSouth.

## Appendix A Detailed Assertions

- There are several EDI connectivity options available: dedicated point-to-point connections; dial up connections; and Value-Added Network (VAN) connections.
- BellSouth provides an interactive, direct order capability through LENS, which is available to CLECs that choose to use it for ordering.
- The LENS ordering interface currently provides a subset of the order types and activity types provided by the EDI interface.
- The Local Exchange Ordering (LEO) system performs edit checks and will pass a complete and correct service request to BellSouth's Local Exchange Service Order Generator (LESOG) for mechanized order generation or to a LCSC work list for further handling by a BellSouth service representative.
- The EDI interface supports electronic ordering for 34 resale services and some unbundled network elements (UNEs). No manual intervention is needed on BellSouth's side of the interface for 30 of these services and the main UNEs. The generation of firm order confirmation and completion notices related to these services is fully mechanized.
- CLECs can order UNEs via EDI, although it is important to note that many UNEs are infrastructure elements, such as trunking, that are ordered via the Exchange Access Control & Tracking (EXACT).
- UNE combination orders replicating a retail service will be treated as resale.
- Four complex services are orderable via the EDI interface: PBX trunks, SynchroNet® service, ISDN-Basic-Rate service, and hunting.
- To perform the pre-ordering activity for complex services known as "service inquiry," a system designer on the appropriate account team fills out a paper form and then provides that form to the project manager for further manual activities. This is done for both retail and resale orders for complex services (for example, SmartRing® service).
- BST provides CLECs with training, system user guides and other information for the function of ordering.

## Appendix A Detailed Assertions

### III. Provisioning

#### *FCC Requirement:*

*Provisioning involves the exchange of information between telecommunication carriers where one executes a request for a set of products and services or unbundled network elements or combination thereof from the other with attendant acknowledgments and status reports.* FCC Interconnection Rules at Section 51.5.

- Provisioning varies slightly depending if the order was entered through either EDI or LENS.
- If the service representative is not able to process the service request because of invalid, incomplete or inaccurate information, clarifications of the requests are faxed to the CLECs.
- BellSouth service representatives in the LCSC process rejected orders requiring manual handling.

### IV. Maintenance and Repair

#### *FCC Requirement:*

*Maintenance and repair involve the exchange of information between telecommunication carriers where one initiates a request for maintenance or repair of existing products and services or unbundled network elements or combination thereof from the other with attendant acknowledgments and status reports.* FCC Interconnection Rules at Section 51.5.

- BellSouth offers CLECs access to a maintenance and repair system that is substantially the same as the system that BellSouth uses to handle local exchange trouble reports. This interface is known as the Trouble Analysis and Facilitation Interface (TAFI).
- TAFI enables certain trouble reports to be cleared remotely by the repair attendant handling the initial customer contact with the customer still on the line.
- TAFI executes the appropriate test or retrieves the appropriate data for the system associated with a given telephone number.
- TAFI is a common presentation system that provides automated trouble receipt, screening, and problem resolution.
- BST provides two ways for CLECs to connect to TAFI: Dedicated Local Area Network (LAN- to-LAN) connections, and Dial-up connections.

## Appendix A Detailed Assertions

- The interface specifications are available to CLECs who wish to develop and use the WFA-C electronic interface capability.
- BST provides CLECs with training, system user guides and other information for the function of maintenance and repair.

### V. Billing

#### *FCC Requirement:*

*Billing involves the provision of appropriate usage data by one telecommunications carrier to another to facilitate customer billing with attendant acknowledgments and status reports.* FCC Interconnection Rules at Section 51.5.

- BST has agreed through negotiation and arbitration process with some CLECs to provide a Carrier Access Billing System (CABS) formatted bill for services that normally would be billed through Customer Record Information System (CRIS).
- The billing interface that is relevant to BellSouth's non-discriminatory access obligation with respect to billing information is an electronic interface for customer billable usage data transfer, known as the Billing Daily Usage File.
- A number of CLECs have implemented the Other Local Exchange Carriers (OLEC) Daily Usage File (ODUF) interface, and over 1 million CLEC billable usage records have been processed via ODUF.
- BST has developed an ODUF to deliver usage sensitive data in a manner that facilitates the CLECs end user billing. ODUF information is available for resold lines, interim number portability accounts and some unbundled ports.



## Other Information

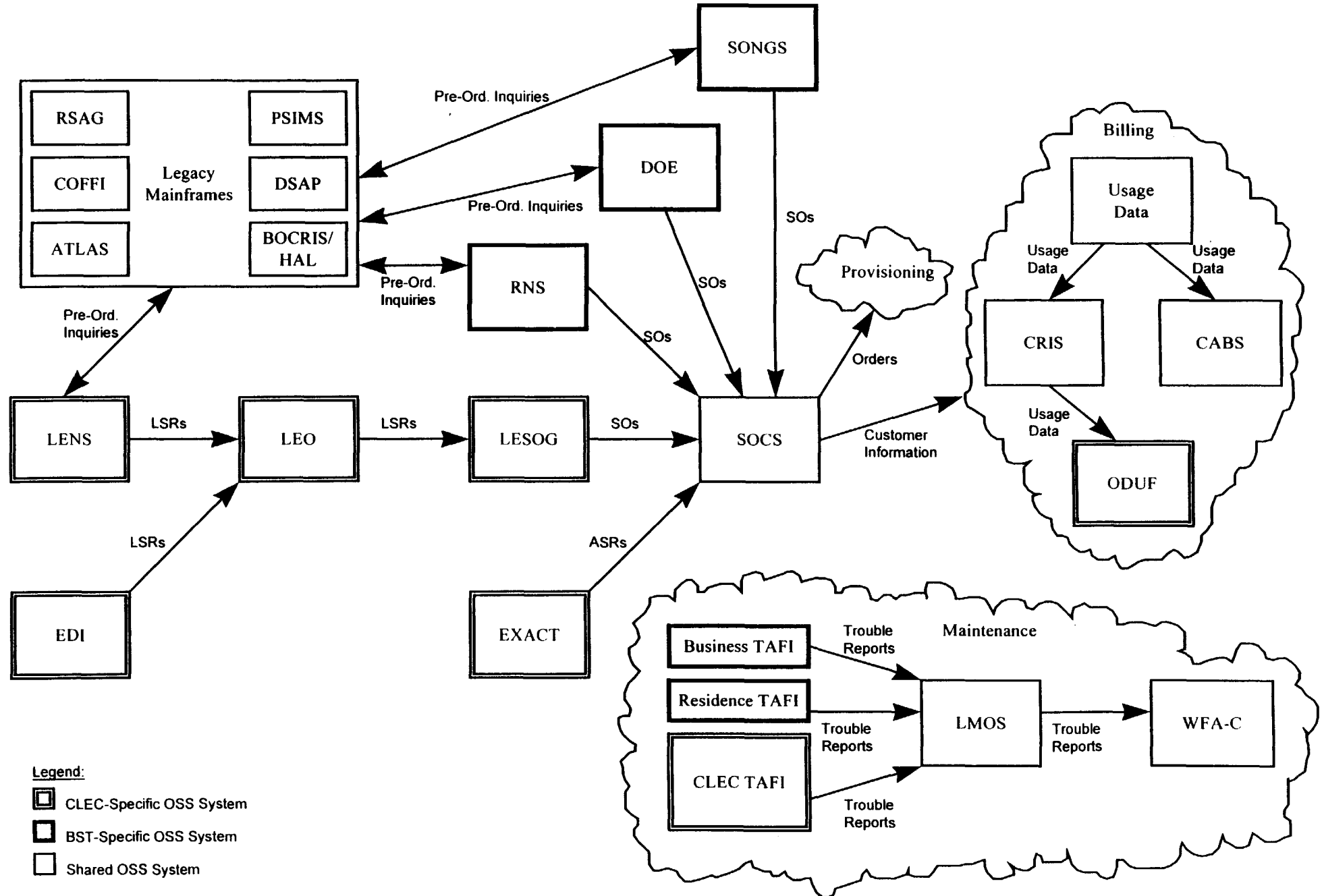
## Overview of OSS Functionality

BST is a regulated telephone company providing communication service throughout the southeastern portion of the United States. The Telecommunications Act of 1996 and the FCC Local Competition Order require BST to resell certain services and UNEs to CLECs. Associated with this resale, BST must provide to CLECs the functions of pre-ordering, ordering, provisioning, maintenance and repair, and billing for network elements and resale services. The FCC has further ordered that BST must provide the required functions of pre-ordering, ordering, provisioning, maintenance and billing for network elements and resale services in "substantially the same time and manner" for CLECs that BST provides for itself.

BST has created various interfaces to its OSS to comply with the FCC's requirement. The OSS has the functionality to provide access to CLECs. The following section of this document describes the OSS functionality required by the FCC and summarizes the functionality provided by BST's CLEC OSS. BellSouth's CLEC OSS provides the functionality and have the infrastructure support required by the FCC.

The following is a system overview of BST OSS presented for informational purposes only.

## OSS Overview



## **Pre-Ordering Systems**

BST and CLECs use the following OSS interfaces to perform pre-ordering inquiries:

### **LENS**

The Local Exchange Negotiation System (LENS) provides CLECs with a means to perform pre-ordering inquiries using the same legacy system databases used by BST negotiation systems. LENS is a World Wide Web-based application accessible to any CLEC with a state license to sell local service and a standard WWW browser such as Netscape Navigator or Microsoft Internet Explorer.

LENS operates in one of two modes at all times: firm order mode and inquiry mode. Inquiry mode enables the user to perform pre-ordering inquiries in any desired sequence. Firm order mode enables the user to place an order, accessing the necessary pre-ordering functionality in the proper sequence in the ordering process.

### **RNS**

The Regional Negotiation System (RNS) provides BST with a means to perform pre-ordering inquiries in all states in BellSouth's region.

RNS is a client/server Graphical User Interface (GUI) application which includes most pre-ordering and ordering functionality needed by BST representatives. RNS was intended to replace both DOE and SONGS negotiation systems, but accounts for roughly 90% of usage by BST representatives, while DOE and SONGS account for the remaining 10%.

### **DOE**

The Direct Order Entry (DOE) system provides BST with a means to perform pre-ordering inquiries in the states of North Carolina, South Carolina, Georgia, and Florida.

DOE is a legacy mainframe application which requires BST representatives to have intimate knowledge of special internal codes in order to perform pre-ordering and ordering functionality.

### **SONGS**

The Service Order Negotiation System (SONGS) provides BST with a means to perform pre-ordering inquiries in the states of Kentucky, Tennessee, Alabama, Mississippi, and Louisiana.

SONGS is a legacy mainframe application which requires BST representatives to have intimate knowledge of special internal codes in order to perform pre-ordering and ordering functionality.

### **RSAG**

The Regional Street Address Guide (RSAG) legacy mainframe database system stores street address information used to validate customer addresses.

### **COFFI**

The Central Office Features File Interface (COFFI) system stores information about product and service offerings and availability. Like PSIMS, COFFI enables LENS to provide CLECs with information regarding products and services available in a customer's local area.

## **ATLAS**

The Application for Telephone number Load Administration and Selection (ATLAS) enables LENS to provide CLECs with the ability to select and reserve telephone numbers from a pool of available telephone numbers.

## **BOCRIS/HAL**

LENS uses the HAL system to access the Business Office Customer Record Information System (BOCRIS). BOCRIS is the front-end system for CRIS used by BST representatives across the region. See the full description of CRIS under the "Billing Systems" section of this document.

## **DSAP**

The DOE Support Application (DSAP) enables LENS to provide CLECs with due date calculations for orders.

## **PSIMS**

The Product/Services Inventory Management System (PSIMS) stores information about product and service offerings and availability. Like COFFI, PSIMS enables LENS to provide CLECs with information regarding products and services available in a customer's local area.

## **Ordering Systems**

BST and CLECs use the following OSS interfaces to perform ordering functions:

### **LENS**

Although LENS includes ordering functionality, the purpose of LENS is not to provide CLECs with ordering functionality, but solely to provide pre-ordering functionality. Ordering functionality in LENS is considered by BST as above and beyond meeting the FCC's non-discriminatory access requirement. EDI is the system intended for use by CLECs to satisfy all needs for ordering functionality. See the full description of LENS under the "Pre-Ordering Systems" section of this document.

### **EDI**

The Electronic Data Interchange (EDI) provides CLECs with a means to perform ordering functionality. EDI does not offer a real-time interface, but accepts local service requests (LSRs) into a queue which is submitted in batch to LEO and downstream systems every 30 minutes. EDI adheres to current industry standards. CLECs can use BST's EDI record format information to create internal applications which enable representatives to negotiate orders and submit them via EDI.

### **RNS**

See the full description of RNS under the "Pre-Ordering Systems" section of this document.

### **DOE**

See the full description of DOE under the "Pre-Ordering Systems" section of this document.

## **SONGS**

See the full description of SONGS under the "Pre-Ordering Systems" section of this document.

## **LEO**

The Local Exchange Ordering (LEO) system receives CLEC LSRs from LENS and EDI, performs a variety of edit checks on the LSRs, and passes them to LESOG. Relatively little processing of the LSRs takes place within LEO.

## **LESOG**

The Local Exchange Service Order Generator (LESOG) system receives LSRs from LEO, performs a variety of edit checks, and converts the LSRs into a standard BST service order, translating each LSR from its previous record format into the same format used by all BST systems, including RNS, DOE, and SONGS. LESOG then sends the service orders (SOs) to SOCS.

## **SOCS**

The Service Order Control System (SOCS) receives service orders from LESOG, RNS, DOE, or SONGS, and routes the service orders to their appropriate downstream provisioning and billing systems. SOCS does not treat service orders from LESOG any differently than service orders from any internal BST system. Nor do any of the systems downstream from SOCS.

## **EXACT**

The Exchange Access Control & Tracking (EXACT) system enables InterLATA carriers to submit Access Service Requests (ASRs). EXACT now supports functionality enabling CLECs to submit local interconnection ASRs.

## **Billing Systems**

The following systems are used by BST to generate billing information for CLECs, including customer usage data:

### **CRIS**

The Customer Record Information System (CRIS) is a legacy mainframe database which stores customer information and billing information for each customer. Daily usage data for each customer is captured by local machines and rolled up to CRIS daily.

## **CABS**

The Carrier Access Billing System (CABS) is a legacy mainframe database which stores interexchange carrier (IXC) information and the billing information associated with access services provided to IXCs. Daily usage data for each customer is captured by local machines and rolled up to CABS daily.

## **ODUF**

Other Local Exchange Carriers (OLECs)—also known as CLECs—can obtain detailed information about individual customers' service usage on a daily basis by receiving the Daily Usage Files (DUFs). CLECs can receive these DUFs using the OLEC Daily Usage File (ODUF) system, which gathers DUF data from CRIS.

## **Maintenance Systems**

BellSouth and CLECs use the following separate systems to handle maintenance issues and submit trouble reports:

### ***BellSouth Business TAFI***

The Trouble Analysis Facilitation Interface (TAFI) system used by the Small Business Customer Organization Unit (COU) provides Business Repair Center (BRC) representatives with the ability to analyze customer network problems, make some repairs while on the phone with the customer, and submit trouble reports for others. Trouble reports are submitted to LMOS from BellSouth Business TAFI.

### ***BellSouth Residence TAFI***

The TAFI system used by the Consumer COU provides Residential Repair Center (RRC) representatives with the ability to analyze customer network problems, make some repairs while on the phone with the customer, and submit trouble reports for others. Trouble reports are submitted to LMOS from BellSouth Residence TAFI.

### ***CLEC TAFI***

The CLEC TAFI system provides CLECs with the ability to analyze customer network problems, make some repairs while on the phone with the customer, and submit trouble reports for others. Trouble reports are submitted to LMOS from TAFI.

CLEC TAFI uses identical source code to the combined Residence and Business TAFI systems used by BST. The only functionality exception pertains to the additional log-in step CLECs must use to verify their identity. This step ensures that CLECs will have access only to their customers' records, and not to any other CLEC's customers.

## **LMOS**

The Loop Maintenance Operations System (LMOS) stores telephone number assignment and selected account information. LMOS is used to manage information regarding the dispatching of service orders and trouble reports to outside forces.

**WFA-C**

Work Force Administration-Control (WFA-C) is a BellSouth Operating System of Bellcore design. WFA-C is used by the Control Office in the coordination, testing, turn-up, and repair functions associated with designed services.



## AT Attestation Standards

### AT Section

## STATEMENTS ON STANDARDS FOR ATTESTATION ENGAGEMENTS

### AT Attestation Standards—Introduction

#### Introduction

The accompanying "attestation standards" provide guidance and establish a broad framework for a variety of attest services increasingly demanded of the accounting profession. The standards and related interpretive commentary are designed to provide professional guidelines that will enhance both consistency and quality in the performance of such services.

For years, attest services generally were limited to expressing a positive opinion on historical financial statements on the basis of an audit in accordance with generally accepted auditing standards (GAAS). However, certified public accountants increasingly have been requested to provide, and have been providing, assurance on representations other than historical financial statements and in forms other than the positive opinion. In responding to these needs, certified public accountants have been able to generally apply the basic concepts underlying GAAS to these attest services. As the range of attest services has grown, however, it has become increasingly difficult to do so.

Consequently, the main objective of adopting these attestation standards and the related interpretive commentary is to provide a general framework for and set reasonable boundaries around the attest function. As such, the standards and commentary (a) provide useful and necessary guidance to certified public accountants engaged to perform new and evolving attest services and (b) guide AICPA standard-setting bodies in establishing, if deemed necessary, interpretive standards for such services.

The attestation standards are a natural extension of the ten generally accepted auditing standards. Like the auditing standards, the attestation standards deal with the need for technical competence, independence in mental attitude, due professional care, adequate planning and supervision, sufficient evidence, and appropriate reporting; however, they are much broader in scope. (The eleven attestation standards are listed below.) Such standards apply to a growing array of attest services. These services include, for example, reports on descriptions of systems of internal control; on descriptions of computer software; on compliance with statutory, regulatory, and contractual requirements; on investment performance statistics; and on information supplementary to financial statements. Thus, the standards have been developed to be responsive to a changing environment and the demands of society.

These attestation standards apply only to attest services rendered by a certified public accountant in the practice of public accounting--that is, a practitioner as defined in footnote 1 of paragraph .01<sup>-</sup>.